

Form F-66 (IA-2) (6-30-2015)					
<div>STATE OF IOWA</div> <div>2015</div> <div>FINANCIAL REPORT</div> <div>FISCAL YEAR ENDED</div> <div>JUNE 30, 2015</div> <div>PEOSTA</div> <div>CITY OF <u>PEOSTA</u>, IOWA</div> <div>DUE: December 1, 2015</div>		<div>16203101600000</div> <div>City Clerk/Treasurer</div> <div>P.O. Box 65</div> <div>Peosta, IA 52068-0065</div> <div>(Please correct any error in name, address, and ZIP Code)</div>			
<div>WHEN COMPLETED, PLEASE RETURN TO</div> <div>Mary Mosiman, CPA</div> <div>Auditor of State</div> <div>State Capitol Building</div> <div>Des Moines, IA 50319-0004</div>		<div>NOTE - The information supplied in this report will be shared by the Iowa State Auditor's Office, the U.S. Census Bureau, various public interest groups, and State and federal agencies.</div>			
ALL FUNDS					
Item description		Governmental (a)	Proprietary (b)	Total actual (c)	Budget (d)
Revenues and Other Financing Sources					
Taxes levied on property		945,410		945,410	945,553
Less: Uncollected property taxes-levy year		0		0	
Net current property taxes		945,410		945,410	945,553
Delinquent property taxes		180		180	180
TIF revenues		348,722		348,722	350,770
Other city taxes		162,040	0	162,040	162,040
Licenses and permits		23,959	0	23,959	25,962
Use of money and property		1,023	765	1,788	1,460
Intergovernmental		183,041	0	183,041	176,517
Charges for fees and service		561,897	686,029	1,247,926	1,308,639
Special assessments		0	0	0	0
Miscellaneous		11,409	2,356	13,765	10,206
Other financing sources		415,187	520,401	935,588	1,058,555
Total revenues and other sources		2,652,868	1,209,551	3,862,419	4,039,882
Expenditures and Other Financing Uses					
Public safety		351,001	0	351,001	375,997
Public works		155,372	0	155,372	230,591
Health and social services		550	0	550	550
Culture and recreation		655,844	0	655,844	759,236
Community and economic development		172,034	0	172,034	184,312
General government		193,752	0	193,752	196,876
Debt service		402,655	0	402,655	402,656
Capital projects		20,576	0	20,576	20,576
Total governmental activities expenditures		1,951,784	0	1,951,784	2,170,794
Business type activities		0	1,105,143	1,105,143	1,231,166
Total ALL expenditures		1,951,784	1,105,143	3,056,927	3,401,960
Other financing uses, including transfers out		412,187	0	412,187	454,612
Total ALL expenditures/And other financing uses		2,363,971	1,105,143	3,469,114	3,856,572
Excess revenues and other sources over (Under) Expenditures/And other financing uses		288,897	104,408	393,305	183,310
Beginning fund balance July 1, 2014		933,218	612,346	1,545,564	1,545,564
Ending fund balance June 30, 2015		1,222,115	716,754	1,938,869	1,728,874
<div>Note - These balances do not include \$ 0 held in non-budgeted internal service funds; \$ 0 held in Pension Trust Funds; \$ 0 held in Private Purpose Trust funds and \$ 0 held in agency funds which were not budgeted and are not available for city operations.</div>					
Indebtedness at June 30, 2015		Amount - Omit cents	Indebtedness at June 30, 2015		Amount - Omit cents
General obligation debt		\$ 2,190,000	Other long-term debt		\$ 0
Revenue debt		\$ 0	Short-term debt		\$ 520,401
TIF Revenue debt		\$ 136,425			
			General obligation debt limit		\$ 8,393,369
CERTIFICATION					
THE FOREGOING REPORT IS CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF					
Signature of city clerk			Date Published/Posted	Mark (x) one	
			10/17/15	<input checked="" type="checkbox"/> Date Published <input type="checkbox"/> Date Posted	
Printed name of city clerk		Telephone	Area Code	Number	Extension
Karen Snyder		→	563	556-8755	
Signature of Mayor or other City official (Name and Title)				Date signed	
PLEASE PUBLISH THIS PAGE ONLY					

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015						CITY OF PEOSTA						<div><input type="checkbox"/> GAAP</div> <div><input checked="" type="checkbox"/> NON-GAAP = CASH BASIS</div> <div>Indicate by entering an X in the appropriate box on this sheet ONLY</div>			
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h))	Line No.				
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)					
1	Section A - TAXES											1				
2	Taxes levied on property	731,151			214,259			945,410			945,410	2				
3	Less: Uncollected property taxes - Levy year							0			0	3				
4	Net current property taxes	731,151	0		214,259	0		945,410		T01	945,410	4				
5	Delinquent property taxes	142			38			180		T01	180	5				
6	Total property tax	731,293	0		214,297	0	0	945,590			945,590	6				
7	TIF revenues			348,722				348,722		T01	348,722	7				
	Other city taxes															
8	Utility tax replacement excise taxes	4,002			1,045			5,047		T15	5,047	8				
9	Utility franchise tax (Chapter 364.2, Code of Iowa)							0		T15	0	9				
10	Parimutuel wager tax							0		C30	0	10				
11	Gaming wager tax							0		C30	0	11				
12	Mobile home tax							0		T19	0	12				
13	Hotel/motel tax							0		T19	0	13				
14	Other local option taxes		156,993					156,993		T09	156,993	14				
15	TOTAL OTHER CITY TAXES	4,002	156,993	0	1,045	0	0	162,040	0		162,040	15				
16	Section B - LICENSES AND PERMITS	23,510	224	118	107			23,959		T29	23,959	16				
17	Section C - USE OF MONEY AND PROPERTY											17				
18	Interest	1,023						1,023	765	U20	1,788	18				
19	Rents and royalties							0		U40	0	19				
20	Other miscellaneous use of money and property							0		U20	0	20				
21								0			0	21				
22	TOTAL USE OF MONEY AND PROPERTY	1,023	0	0	0	0	0	1,023	765		1,788	22				
23												23				
24	Section D - INTERGOVERNMENTAL											24				
25												25				
26	Federal grants and reimbursements											26				
27	Federal grants							0		B89	0	27				
28	Community development block grants	3,816						3,816		B50	3,816	28				
29	Housing and urban development							0		B50	0	29				
30	Public assistance grants							0		B79	0	30				
31	Payment in lieu of taxes							0		B30	0	31				
32								0			0	32				
33	Total Federal grants and reimbursements	3,816	0	0	0	0	0	3,816	0		3,816	33				
34												34				
35												35				
36												36				
37												37				
38												38				
39												39				
40												40				

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Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF PEOSTA						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
41	Section D - INTERGOVERNMENTAL - Continued											41				
42												42				
43	State shared revenues											43				
44	Road use taxes		143,184					143,184		C46	143,184	44				
45												45				
46												46				
47												47				
48	Other state grants and reimbursements											48				
49	State grants							0		C89	0	49				
50	Iowa Department of Transportation							0		C89	0	50				
51	Iowa Department of Natural Resources							0		C89	0	51				
52	Iowa Economic Development Authority							0		C89	0	52				
53	CEBA grants							0		C89	0	53				
54	Commercial & Industrial Replacement Claim	28,577			7,464			36,041		C89	36,041	54				
55								0			0	55				
56								0			0	56				
57								0			0	57				
58								0			0	58				
59								0			0	59				
60	Total state	28,577	143,184	0	7,464	0	0	179,225	0		179,225	60				
61												61				
62	Local grants and reimbursements											62				
63	County contributions							0			0	63				
64	Library service							0		D89	0	64				
65	Township contributions							0		D89	0	65				
66	Fire/EMT service							0		D89	0	66				
67								0		D89	0	67				
68								0			0	68				
69								0			0	69				
70	Total local grants and reimbursements	0	0	0	0	0	0	0	0		0	70				
71	TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)	32,393	143,184	0	7,464	0	0	183,041	0		183,041	71				
72	Section E - CHARGES FOR FEES AND SERVICE											72				
73	Water							0	332,015	A91	332,015	73				
74	Sewer							0	289,993	A8Ø	289,993	74				
75	Electric							0		A92	0	75				
76	Gas							0		A93	0	76				
77	Parking							0		A6Ø	0	77				
78	Airport							0		AØ1	0	78				
79	Landfill/garbage							0	64,021	A81	64,021	79				
80	Hospital							0		A36	0	80				

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF PEOSTA						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
81	Section E - CHARGES FOR FEES AND SERVICE - Continued											81				
82	Transit							0		A94	0	82				
83	Cable TV							0		T15	0	83				
84	Internet							0		A03	0	84				
85	Telephone							0		A03	0	85				
86	Housing authority							0		A50	0	86				
87	Storm water							0		A80	0	87				
88	Other:											88				
89	Nursing home							0		A89	0	89				
90	Police service fees	17,790						17,790		A89	17,790	90				
91	Prisoner care							0		A89	0	91				
92	Fire service charges							0		A89	0	92				
93	Ambulance charges							0		A89	0	93				
94	Sidewalk street repair charges							0		A44	0	94				
95	Housing and urban renewal charges							0		A50	0	95				
96	River port and terminal fees							0		A87	0	96				
97	Public scales							0		A89	0	97				
98	Cemetery charges							0		A03	0	98				
99	Library charges							0		A89	0	99				
100	Park, recreation, and cultural charges	544,107						544,107		A61	544,107	100				
101	Animal control charges							0		A89	0	101				
102	Other charges - Specify							0			0	102				
103								0			0	103				
104	TOTAL CHARGES FOR SERVICE	561,897	0	0	0	0	0	561,897	686,029		1,247,926	104				
105												105				
106	Section F - SPECIAL ASSESSMENTS							0		U01	0	106				
107	Section G - MISCELLANEOUS											107				
108	Contributions	800						800		U99	800	108				
109	Deposits and sales/fuel tax refunds	976						976	527	U99	1,503	109				
110	Sale of property and merchandise	132						132	1,829	U11	1,961	110				
111	Fines	2,720						2,720		U30	2,720	111				
112	Internal service charges							0		NR	0	112				
113	Other miscellaneous - Specify							0			0	113				
114	Damage Reimbursement	532						532			532	114				
115	Reimbursements	4,465						4,465			4,465	115				
116	Issuance fees & reimburse for tax exempt bond issuances	1,784						1,784			1,784	116				
117								0			0	117				
118								0			0	118				
119								0			0	119				
120	TOTAL MISCELLANEOUS	11,409	0	0	0	0	0	11,409	2,356		13,765	120				

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015 -- Continu	CITY OF PEOSTA					<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS			
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
121	TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)	1,365,527	300,401	348,840	222,913	0	0	2,237,681	689,150		2,926,831	121
122												122
123	Section H - OTHER FINANCING SOURCES											123
124	Proceeds of capital asset sales	3,000						3,000		NR	3,000	124
125	Proceeds of long-term debt (Excluding TIF internal borrowing)							0		NR	0	125
126	Proceeds of anticipatory warrants or other short-term debt							0	520,401	A89	520,401	126
127	Regular transfers in and interfund loans	228,848				3,520		232,368			232,368	127
128	Internal TIF loans and transfers in				179,819			179,819			179,819	128
129								0			0	129
130								0			0	130
131	TOTAL OTHER FINANCING SOURCES	231,848	0	0	179,819	3,520	0	415,187	520,401		935,588	131
132	TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)	1,597,375	300,401	348,840	402,732	3,520	0	2,652,868	1,209,551		3,862,419	132
133												133
134	Beginning fund balance July 1, 2014	733,310	171,868	-5,293	16,277	17,056	0	933,218	612,346		1,545,564	134
135												135
136	TOTAL REVENUES AND OTHER FINANCING SOURCES (Sum of lines 132 and 134)	2,330,685	472,269	343,547	419,009	20,576	0	3,586,086	1,821,897		5,407,983	136
137												137
138												138
139												139
140												140
141												141
142												142
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157												157
158												158
159												159

Part IIEXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015CITY OF PEOSTA							<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
1	Section A — PUBLIC SAFETY											1
2	Police department/Crime prevention — Current operation	264,598						264,598		E62	264,598	2
3	Purchase of land and equipment							0		G62	0	3
4	Construction							0		F62	0	4
5	Jail — Current operation							0		E04	0	5
6	Purchase of land and equipment							0		G04	0	6
7	Construction							0		F04	0	7
8	Emergency management — Current operation	743						743		E89	743	8
9	Purchase of land and equipment							0		G89	0	9
10	Flood control — Current operation							0		E59	0	10
11	Purchase of land and equipment							0		G59	0	11
12	Construction							0		F59	0	12
13	Fire department — Current operation	53,547						53,547		E24	53,547	13
14	Purchase of land and equipment							0		G24	0	14
15	Construction	15,000						15,000		F24	15,000	15
16	Ambulance — Current operation	3,000						3,000		E32	3,000	16
17	Purchase of land and equipment							0		G32	0	17
18	Building inspections — Current operation	14,113						14,113		E66	14,113	18
19	Purchase of land and equipment							0		G66	0	19
20	Construction							0		F66	0	20
21	Miscellaneous protective services — Current operation							0		E66	0	21
22	Purchase of land and equipment							0		G66	0	22
23	Construction							0		F66	0	23
24	Animal control — Current operation							0		E32	0	24
25	Purchase of land and equipment							0		G32	0	25
26	Construction							0		F32	0	26
27	Other public safety — Current operation							0		E89	0	27
28	Purchase of land and equipment							0		G89	0	28
29								0			0	29
30								0			0	30
31								0			0	31
32								0			0	32
33								0			0	33
34								0			0	34
35								0			0	35
36								0			0	36
37								0			0	37
38								0			0	38
39								0			0	39
40	TOTAL PUBLIC SAFETY	351,001	0	0	0	0	0	351,001			351,001	40

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF PEOSTA						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.				
41	Section B — PUBLIC WORKS											41				
42	Roads, bridges, sidewalks — Current operation	35,103	36,352					71,455		E44	71,455	42				
43	Purchase of land and equipment		9,155					9,155		G44	9,155	43				
44	Construction							0		F44	0	44				
45	Parking meter and off-street — Current operation							0		E60	0	45				
46	Purchase of land and equipment							0		G60	0	46				
47	Construction							0		F60	0	47				
48	Street lighting — Current operation		28,288					28,288		E44	28,288	48				
49	Traffic control safety — Current operation		2,770					2,770		E44	2,770	49				
50	Purchase of land and equipment							0		G44	0	50				
51	Construction							0		F44	0	51				
52	Snow removal — Current operation		42,424					42,424		E44	42,424	52				
53	Purchase of land and equipment		1,280					1,280		G44	1,280	53				
54	Highway engineering — Current operation							0		E44	0	54				
55	Purchase of land and equipment							0		G44	0	55				
56	Construction							0		F44	0	56				
57	Street cleaning — Current operation							0		E81	0	57				
58	Purchase of land and equipment							0		G81	0	58				
59	Airport (if not an enterprise) — Current operation							0		E01	0	59				
60	Purchase of land and equipment							0		G01	0	60				
61	Construction							0		F01	0	61				
62	Garbage (if not an enterprise) — Current operation							0		E81	0	62				
63	Purchase of land and equipment							0		G81	0	63				
64	Construction							0		F81	0	64				
65	Other public works — Current operation							0		E89	0	65				
66	Purchase of land and equipment							0		G89	0	66				
67	Construction							0		F89	0	67				
68								0			0	68				
69								0			0	69				
70								0			0	70				
71								0			0	71				
72								0			0	72				
73								0			0	73				
74								0			0	74				
75								0			0	75				
76								0			0	76				
77								0			0	77				
78								0			0	78				
79								0			0	79				
80	TOTAL PUBLIC WORKS	35,103	120,269	0	0	0	0	155,372			155,372	80				

Part IIEXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- ContinuedCITY OF PEOSTA							<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
81	Section C — HEALTH AND SOCIAL SERVICES											81
82	Welfare assistance — Current operation							0		E79	0	82
83	Purchase of land and equipment							0		G79	0	83
84	City hospital — Current operation							0		E36	0	84
85	Purchase of land and equipment							0		G36	0	85
86	Construction							0		F36	0	86
87	Payments to private hospitals — Current operation							0		E36	0	87
88	Health regulation and inspections — Current operation							0		E32	0	88
89	Purchase of land and equipment							0		G32	0	89
90	Construction							0		F32	0	90
91	Water, air, and mosquito control — Current operation							0		E32	0	91
92	Purchase of land and equipment							0		G32	0	92
93	Construction							0		F32	0	93
94	Community mental health — Current operation							0		E32	0	94
95	Purchase of land and equipment							0		G32	0	95
96	Construction							0		F32	0	96
97	Other health and social services — Current operation	550						550		E79	550	97
98	Purchase of land and equipment							0		G79	0	98
99	Construction							0		F79	0	99
100								0			0	100
101								0			0	101
102								0			0	102
103	TOTAL HEALTH AND SOCIAL SERVICES	550	0	0	0	0	0	550			550	103
104												104
105												105
106												106
107												107
108												108
109												109
110												110
111												111
112												112
113												113
114												114
115												115
116												116
117												117
118												118
119												119
120												120

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued CITY OF PEOSTA						<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
121	Section D — CULTURE AND RECREATION											121
122	Library services — Current operation	48,491						48,491		E52	48,491	122
123	Purchase of land and equipment							0		G52	0	123
124	Construction							0		F52	0	124
125	Museum, band, theater — Current operation							0		E61	0	125
126	Purchase of land and equipment							0		G61	0	126
127	Parks — Current operation	9,146						9,146		E61	9,146	127
128	Purchase of land and equipment	3,151						3,151		G61	3,151	128
129	Construction	26,077						26,077		F61	26,077	129
130	Recreation — Current operation	519,563						519,563		E61	519,563	130
131	Purchase of land and equipment	46,366						46,366		G61	46,366	131
132	Construction							0		F61	0	132
133	Cemetery — Current operation							0		E03	0	133
134	Purchase of land and equipment							0		G03	0	134
135	Community center, zoo, marina, and auditorium							0		E61	0	135
136	Other culture and recreation	3,050						3,050		E61	3,050	136
137	Purchase of land and equipment							0		G61	0	137
138	Construction							0		F61	0	138
139	TOTAL CULTURE AND RECREATION	655,844	0	0	0	0	0	655,844			655,844	139
140	Section E — COMMUNITY AND ECONOMIC DEVELOPMENT											140
141	Community beautification — Current operation	972						972		E89	972	141
142	Purchase of land and equipment							0		G89	0	142
143	Economic development — Current operation	13,684		150,834				164,518		E89	164,518	143
144	Purchase of land and equipment							0		G89	0	144
145	Housing and urban renewal — Current operation	4,705						4,705		E50	4,705	145
146	Purchase of land and equipment							0		G50	0	146
147	Construction							0		F50	0	147
148	Planning and zoning — Current operation	1,839						1,839		E29	1,839	148
149	Purchase of land and equipment							0		G29	0	149
150	Other community and economic development — Current operation							0		E89	0	150
151	Purchase of land and equipment							0		G89	0	151
152	Construction							0		F89	0	152
153	TIF Rebates							0		E89	0	153
154	TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT	21,200	0	150,834	0	0	0	172,034			172,034	154
155	TIF Rebates are expended out of the TIF Special Revenue Fund within the Community and Economic Development program's activity "Other"											155
156												156
157												157
158												158

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- ContinuedCITY OF PEOSTA						<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of col. (g))	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)	
159	Section F — GENERAL GOVERNMENT											159
160	Mayor, council and city manager — Current operation	11,660						11,660		E29	11,660	160
161	Purchase of land and equipment							0		G29	0	161
162	Clerk, Treasurer, financial administration — Current operation	148,413						148,413		E23	148,413	162
163	Purchase of land and equipment							0		G23	0	163
164	Elections — Current operation							0		E89	0	164
165	Purchase of land and equipment							0		G89	0	165
166	Legal services and city attorney — Current operation	5,400						5,400		E25	5,400	166
167	Purchase of land and equipment							0		G25	0	167
168	City hall and general buildings — Current operation							0		E31	0	168
169	Purchase of land and equipment							0		G31	0	169
170	Construction							0		F31	0	170
171	Tort liability — Current operation							0		E89	0	171
172	Other general government — Current operation	28,279						28,279		E89	28,279	172
173	Purchase of land and equipment							0		G89	0	173
174								0			0	174
175								0			0	175
176	TOTAL GENERAL GOVERNMENT	193,752	0	0	0	0	0	193,752			193,752	176
177	Section G — DEBT SERVICE				402,655			402,655			402,655	177
178								0			0	178
179								0			0	179
180								0			0	180
181								0			0	181
182	TOTAL DEBT SERVICE	0	0	0	402,655	0	0	402,655			402,655	182
183	Section H — REGULAR CAPITAL PROJECTS — Specify										0	183
184	Burds Road Reconstruction Project					20,576		20,576			20,576	184
185								0			0	185
186								0			0	186
187	Subtotal Regular Capital Projects	0	0	0	0	20,576	0	20,576			20,576	187
188	— TIF CAPITAL PROJECTS — Specify										0	188
189								0			0	189
190								0			0	190
191								0			0	191
192	Subtotal TIF Capital Projects	0	0	0	0	0	0	0			0	192
193	TOTAL CAPITAL PROJECTS	0	0	0	0	20,576	0	20,576			20,576	193
194	TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES	1,257,450	120,269	150,834	402,655	20,576	0	1,951,784			1,951,784	194
195	(Sum of lines 40, 80, 103, 139, 154, 176, 182, 193)											195
196												196

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF PEOSTA		<input type="checkbox"/> GAAP					<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General (a)	Special revenue (b)	TIF Special revenue (c)	Debt service (d)	Capital projects (e)	Permanent Fund (f)	Total current governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (h)) (i)	Line No.			
197	Section I — BUSINESS TYPE ACTIVITIES											197			
198	Water — Current operation										303,666	E91	303,666	198	
199	Purchase of land and equipment											G91	0	199	
200	Construction										514,107	F91	514,107	200	
201	Sewer and sewage disposal — Current operation										214,323	E80	214,323	201	
202	Purchase of land and equipment										5,172	G80	5,172	202	
203	Construction										2,810	F80	2,810	203	
204	Electric — Current operation											E92	0	204	
205	Purchase of land and equipment											G92	0	205	
206	Construction											F92	0	206	
207	Gas Utility — Current operation											E93	0	207	
208	Purchase of land and equipment											G93	0	208	
209	Construction											F93	0	209	
210	Parking — Current operation											E60	0	210	
211	Purchase of land and equipment											G60	0	211	
212	Construction											F60	0	212	
213	Airport — Current operation											E01	0	213	
214	Purchase of land and equipment											G01	0	214	
215	Construction											F01	0	215	
216	Landfill/Garbage — Current operation										65,065	E81	65,065	216	
217	Purchase of land and equipment											G81	0	217	
218	Construction											F81	0	218	
219	Hospital — Current operation											E36	0	219	
220	Purchase of land and equipment											G36	0	220	
221	Construction											F36	0	221	
222	Transit — Current operation											E94	0	222	
223	Purchase of land and equipment											G94	0	223	
224	Construction											F94	0	224	
225	Cable TV, telephone, Internet — Current operation											E03	0	225	
226	Purchase of land and equipment											G03	0	226	
227	Housing authority — Current operation											E50	0	227	
228	Purchase of land and equipment											G50	0	228	
229	Construction											F50	0	229	
230	Storm water — Current operation											E80	0	230	
231	Purchase of land and equipment											G80	0	231	
232	Construction											F80	0	232	
233														233	
234														234	
235														235	
236														236	

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- ContinuedCITY OF PEOSTA						<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h))	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)	
237	Section I — BUSINESS TYPE ACTIVITIES — Cont.											237
238	Other business type — Current operation									E89	0	238
239	Purchase of land and equipment									G89	0	239
240	Construction									F89	0	240
241												241
242	Enterprise Debt Service										0	242
243	Enterprise Capital Projects										0	243
244	Enterprise TIF Capital Projects										0	244
245	Internal service funds — Specify											245
246											0	246
247											0	247
248											0	248
249											0	249
250											0	250
251	TOTAL BUSINESS TYPE ACTIVITIES								1,105,143		1,105,143	251
252												252
253	TOTAL EXPENDITURES (Sum of lines 194 and 251)	1,257,450	120,269	150,834	402,655	20,576	0	1,951,784	1,105,143		3,056,927	253
254	Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT										NE	254
255	Regular transfers out	173,600	58,768					232,368			232,368	255
256	Internal TIF loans/repayments and transfers out			179,819				179,819			179,819	256
257								0			0	257
258	TOTAL OTHER FINANCING USES	173,600	58,768	179,819	0	0	0	412,187	0		412,187	258
259	TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)	1,431,050	179,037	330,653	402,655	20,576	0	2,363,971	1,105,143		3,469,114	259
260												260
261	Ending fund balance June 30, 2015:											261
262	Governmental:											262
263	Nonspendable							0			0	263
264	Restricted		293,232	12,894				306,126			306,126	264
265	Committed							0			0	265
266	Assigned	489,658						489,658			489,658	266
267	Unassigned	409,977			16,354			426,331			426,331	267
268	Total Governmental	899,635	293,232	12,894	16,354	0	0	1,222,115			1,222,115	268
269	Proprietary								716,754		716,754	269
270	Total ending fund balance June 30, 2015	899,635	293,232	12,894	16,354	0	0	1,222,115	716,754		1,938,869	270
271	TOTAL REQUIREMENTS (Sum of lines 259 and 270)	2,330,685	472,269	343,547	419,009	20,576	0	3,586,086	1,821,897		5,407,983	271
272												272

Part III	INTERGOVERNMENTAL EXPENDITURES		CITY OF PEOSTA	
	Please report below expenditures made to the State or to other local governments on a reimbursement or cost sharing basis. Include these expenditures in part II. <i>Enter amount, omit cents.</i>			
	Purpose	Amount paid to other local governments	Purpose	Amount paid to State
	Correction.....	M05 \$	Highways.....	L44 \$
	Health.....	M32	All other.....	L89 \$
	Highways.....	M44		
	Transit subsidies.....	M94		
	Libraries.....	M52 48,491		
	Police protection.....	M62		
	Sewerage.....	M80		
Sanitation.....	M81			
All other.....	M89 \$			

Part IV	SALARIES AND WAGES		
	Report here the total salaries and wages paid to all employees of your government before deductions of social security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government, as well as salaries and wages of municipal employees charged to construction projects.		
	Amount - Omit cents		
Total salaries and wages paid.....		Z00 \$	638,306

Part V	DEBT OUTSTANDING, ISSUED, AND RETIRED							
A. Long-term debt	Debt outstanding JULY 1, 2014 (a)	Debt during the fiscal year		Debt Outstanding JUNE 30, 2015				Interest paid this year (h)
Purpose		Issued (b)	Retired (c)	General obligation (d)	TIF revenue (e)	Revenue (f)	Other (g)	
1. Water utility	19U \$ 363,242	29U \$	39U \$ 28,800	49U \$ 334,442	49U \$	49U \$	49U \$	191 \$ 7,224
2. Sewer utility	19U 429,678	29U	39U 136,200	49U 293,478	49U	49U	49U	189 11,749
3. Electric utility	19U	29U	39U	49U	49U	49U		192
4. Gas utility	19U	29U	39U	49U	49U	49U		193
5. Transit-bus	19U	29U	39U	49U	49U	49U		194
6. Industrial Revenue	19T	24T	34T		44T	44T		189
7. Mortgage revenue	19T	24T	34T		44T	44T		189
8. TIF revenue	19U 165,861	29U 136,425	39U 165,861	49U	49U 136,425	49U	49U	189
9. Street Projects	19U 1,623,444	29U	39U 190,000	49U 1,433,444	49U	49U	49U	189 24,554
10. Purchases	19U 128,636	29U	39U	49U 128,636	49U	49U	49U	189 2,628
11.	19U	29U	39U	49U	49U	49U	49U	189
12.	19U	29U	39U	49U	49U	49U	49U	189
13.	19U	29U	39U	49U	49U	49U	49U	189
14.	19U	29U	39U	49U	49U	49U	49U	189
Total long-term debt	2,710,861	136,425	520,861	2,190,000	136,425	0	0	46,155
B. Short-term debt	Amount - Omit cents							
Outstanding as of JULY 1, 2014				61V \$	0			
Outstanding as of JUNE 30, 2015				64V \$	520,401			

Part VI	DEBT LIMITATION FOR GENERAL OBLIGATION BONDS		Amount - Omit cents	
	Click to visit DOM Valuation Data WEBSITE. City 100% All Property By Class 13 14-15 Actual valuation -- January 1, 2013		\$	167,867,388
			x .05 = \$	8,393,369

Part VII	CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2015				
	Type of asset	Amount - Omit cents			
Cash and investments - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude value of real property.	Bond and interest funds (a)	Bond construction funds (b)	Pension/retirement funds (c)	all other funds (d)	Total (e)
	W01	W31	W61		
	\$ 16,354	\$ 0		1,922,515	1,938,869
REMARKS					V98